

Report on the
Office of Revenue Commissioner

Cherokee County, Alabama

Ad Valorem Tax Assessments:

October 1, 2015 through September 30, 2020

Ad Valorem Tax Collections:

June 17, 2016 through June 9, 2021

Manufactured Home Registrations and Other Collections:

July 1, 2016 through June 30, 2021

Filed: January 28, 2022



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Rachel Laurie Riddle, Chief Examiner



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Honorable Rachel Laurie Riddle
Chief Examiner of Public Accounts
Montgomery, Alabama 36130

Dear Madam:

An examination was conducted on the Office of Revenue Commissioner, Cherokee County, Alabama, on ad valorem tax assessments for the period October 1, 2015 through September 30, 2020; ad valorem tax collections for the period June 17, 2016 through June 9, 2021; and manufactured home registrations and other collections for the period July 1, 2016 through June 30, 2021, by Examiners Adam Vann and Samantha Pearson. I, Adam Vann, served as the Examiner-in-Charge on the engagement, and under the authority of the ***Code of Alabama 1975***, Section 41-5A-19, I hereby swear to and submit this report to you on the results of the examination.

Respectfully submitted,

Adam Vann
Examiner of Public Accounts

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Department of
Examiners of Public Accounts

SUMMARY

**Office of Revenue Commissioner
Cherokee County, Alabama**

Regular Assessments: October 1, 2015 through September 30, 2020

Regular Collections: June 17, 2016 through June 9, 2021

Manufactured Home Registrations and

Other Collections: July 1, 2016 through June 30, 2021

The Office of Revenue Commissioner, Cherokee County, Alabama, (hereinafter referred to as the “Revenue Commissioner”) was created by the *Code of Alabama 1975*, Section 45-10-241. The Revenue Commissioner is responsible for the fair assessment of property, as required by the *Code of Alabama 1975*, Section 40-7-1, and the collection of ad valorem tax as required by the *Code of Alabama 1975*, Sections 40-5-1 through 40-5-46. The Revenue Commissioner annually assesses all real estate, together with improvements thereon, and all personal property. Based on these assessments, the Revenue Commissioner is also responsible for collecting all ad valorem taxes. The Revenue Commissioner is also responsible for issuing manufactured home registration decals and for collecting the related fees as required by law.

Honorable Dustin St. Clair served as Revenue Commissioner during the examination period.

The *Code of Alabama 1975*, Section 40-3-2, provides for the establishment of a three-member Board of Equalization to review the tax assessments that have been prepared by the Revenue Commissioner. Taxpayers that are dissatisfied with their property tax assessments can appeal to the County Board of Equalization as provided in the *Code of Alabama 1975*, Section 40-3-19.

Exhibits 2 through 31 provide information on the taxes that were assessed and collected by the Revenue Commissioner during the examination. These taxes were assessed based on rates shown on Exhibit 32 for the State, County, Board of Education, and various municipalities. Exhibit 33 contains information on the receipts, disbursements, and balances of the Manufactured Home Trust Fund.

This report encompasses an examination of the Revenue Commissioner and a review of the Revenue Commissioner’s compliance with applicable laws and regulations of the State of Alabama in accordance with the requirements of the Department of Examiners of Public Accounts under the authority of the *Code of Alabama 1975*, Section 41-5A-12.

Tests performed during the examination did not disclose any significant instances of noncompliance with applicable state or local laws and regulations.

AMOUNTS DUE

Amounts due include amounts at the examination ending date which should have previously been remitted to the proper agencies.

Exhibit 1 summarizes the amounts due by the Revenue Commissioner. These amounts resulted from interest earned on bank accounts that was not remitted. Amounts due were settled at the conclusion of the examination.

EXIT CONFERENCE

The Official was invited to and attended an exit conference to discuss the results of this report. Representing the Department of Examiners of Public Accounts were: BriAnna Upchurch, Audit Manager; Adam Vann, Examiner; and Samantha Pearson, Examiner.

Financial Information

Summary of Audit Settlement**Regular Assessments: October 1, 2015 through September 30, 2020****Regular Collections: June 17, 2016 through June 9, 2021****Other Collections: July 1, 2016 and June 30, 2021**

	<u>Audit Settlement 2019-2020</u>		<u>Audit Settlement 2018-2019</u>		<u>Audit Settlement 2017-2018</u>		<u>Audit Settlement 2016-2017</u>	
	<u>Amounts</u>	<u>Amounts</u>	<u>Amounts</u>	<u>Amounts</u>	<u>Amounts</u>	<u>Amounts</u>	<u>Amounts</u>	<u>Amounts</u>
	<u>Due</u>	<u>Overpaid</u>	<u>Due</u>	<u>Overpaid</u>	<u>Due</u>	<u>Overpaid</u>	<u>Due</u>	<u>Overpaid</u>
<u>Fees and Commissions</u>								
Interest Earned On Bank								
Accounts - County General Fund	\$ 16.04	\$	\$ 19.79	\$	\$ 21.82	\$	\$ 22.86	\$
Total Cherokee County	16.04		19.79		21.82		22.86	
Totals	\$ 16.04	\$	\$ 19.79	\$	\$ 21.82	\$	\$ 22.86	\$

Summary of Audit Settlement**Regular Assessments: October 1, 2015 through September 30, 2020****Regular Collections: June 17, 2016 through June 9, 2021****Other Collections: July 1, 2016 and June 30, 2021**

	<u>Audit Settlement 2015-2016</u>		<u>Combined Amounts Due</u>	<u>Combined Amounts Overpaid</u>	<u>Net Settlement</u>	
	<u>Amounts Due</u>	<u>Amounts Overpaid</u>			<u>Amounts Due</u>	<u>Amounts Overpaid</u>
<u>Fees and Commissions</u>						
Interest Earned On Bank						
Accounts - County General Fund	\$ 23.89	\$	\$ 104.40	\$	\$ 104.40	\$
Total Cherokee County	23.89		104.40		104.40	
Totals	\$ 23.89	\$	\$ 104.40	\$	\$ 104.40	\$

Summary of Ad Valorem Taxes, Acreage Assessment Taxes and Distributions**Regular Assessments: October 1, 2019 through September 30, 2020****Regular Collections: July 29, 2020 through June 9, 2021****Other Collections: July 1, 2020 through June 30, 2021**

	Net Taxes Collected	Other Additions	Commissions and Deductions	Total Taxes Due Agencies	Amounts Remitted To Agencies
<u>Distribution</u>					
<u>State</u>					
<u>Ad Valorem Taxes</u>					
Property	\$ 1,717,870.32	\$	\$ (194,756.38)	\$ 1,523,113.94	\$ (1,523,113.94)
<u>County</u>					
<u>Ad Valorem Taxes</u>					
Property	3,781,094.88	489.39	(385,683.64)	3,395,900.63	(3,395,900.63)
<u>Cherokee County Schools</u>					
<u>Ad Valorem Taxes</u>					
Property	6,492,033.90	797.55	(774,797.08)	5,718,034.37	(5,718,034.37)
<u>Municipal</u>					
<u>Ad Valorem Taxes</u>					
Property	498,681.40		(54,750.72)	443,930.68	(443,930.68)
Sub-Total Ad Valorem	12,489,680.50	1,286.94	(1,409,987.82)	11,080,979.62	(11,080,979.62)
<u>Other</u>					
Acreage Assessments	19,349.70		(773.98)	18,575.72	(18,575.72)
Totals	\$ 12,509,030.20	\$ 1,286.94	\$ (1,410,761.80)	\$ 11,099,555.34	\$ (11,099,555.34)

State Ad Valorem Tax Collections and Distribution**Regular Assessments: October 1, 2019 through September 30, 2020****Regular Collections: July 29, 2020 through June 9, 2021****Other Collections: July 1, 2020 through June 30, 2021**

	General	Soldier	School	Total State Taxes
Millage Rates	2.5 Mills	1.0 Mill	3.0 Mills	
Net Valuations	261,069,020	261,068,930	268,042,950	
Net Taxes Collected/Amount for Disbursements	\$ 652,672.55	\$ 261,068.93	\$ 804,128.84	\$1,717,870.32
<u>Disbursements</u>				
Final Settlement Mileage	74.52	29.81	89.43	193.76
Commissions on Assessments	7,241.73	5,221.38	16,082.58	28,545.69
Commissions on Collections	7,241.73	5,221.38	16,082.58	28,545.69
Salary - Revenue Commissioner	5,266.16	2,106.46	6,462.18	13,834.80
Salary - Supernumerary Official	2,170.05	868.02	2,662.90	5,700.97
Reappraisal Budget	28,653.49	11,247.73	34,502.35	74,403.57
Operating Budget	16,570.24	6,628.09	20,333.57	43,531.90
Sub-Total	67,217.92	31,322.87	96,215.59	194,756.38
Remittances	585,454.63	229,746.06	707,913.25	1,523,113.94
Total	\$ 652,672.55	\$ 261,068.93	\$ 804,128.84	\$1,717,870.32

County Ad Valorem Tax Collections and Distribution**Regular Assessments: October 1, 2019 through September 30, 2020****Regular Collections: July 29, 2020 through June 9, 2021****Other Collections: July 1, 2020 through June 30, 2021**

	General	Road and Bridge	Fire Protection	Rescue Service	Hospital	Total County Taxes
Millage Rates	5.0 Mills	2.5 Mills	1.5 Mills	0.5 Mill	4.0 Mills	
Net Valuations	280,081,090	280,081,050	280,081,270	280,081,320	280,081,060	
Net Taxes Collected	\$ 1,400,405.46	\$ 700,202.62	\$ 420,121.91	\$ 140,040.66	\$ 1,120,324.23	\$ 3,781,094.88
Other Additions	181.27	90.62	54.38	18.12	145.00	489.39
Amount for Disbursements	1,400,586.73	700,293.24	420,176.29	140,058.78	1,120,469.23	3,781,584.27
Disbursements						
Commissions on Assessments	14,719.05	14,004.05			22,406.48	51,129.58
Commissions on Collections	14,719.05	14,004.05			22,406.48	51,129.58
Salary - Revenue Commissioner	11,267.39	5,633.70			9,013.92	25,915.01
Salary - Supernumerary Official	4,643.02	2,321.51			3,714.41	10,678.94
Reappraisal Update	61,379.60	30,081.18	19,273.19	6,424.58	48,129.02	165,287.57
Operating Budget	35,453.47	17,726.73			28,362.76	81,542.96
Sub-Total	142,181.58	83,771.22	19,273.19	6,424.58	134,033.07	385,683.64
Remittances	1,258,405.15	616,522.02	400,903.10	133,634.20	986,436.16	3,395,900.63
Total	\$ 1,400,586.73	\$ 700,293.24	\$ 420,176.29	\$ 140,058.78	\$ 1,120,469.23	\$ 3,781,584.27

County School Ad Valorem Tax Collections and Distribution
Regular Assessments: October 1, 2019 through September 30, 2020
Regular Collections: July 29, 2020 through June 9, 2021
Other Collections: July 1, 2020 through June 30, 2021

	County-Wide	District #1	District #2	Total County School Taxes
Millage Rates	14.0 Mills	8.0 Mills	8.0 Mills	
Net Valuations	295,092,430	99,446,950	195,645,530	
Net Taxes Collected	\$ 4,131,294.03	\$ 795,575.61	\$ 1,565,164.26	\$ 6,492,033.90
Other Additions	507.54	100.79	189.22	797.55
Amount for Disbursements	<u>4,131,801.57</u>	<u>795,676.40</u>	<u>1,565,353.48</u>	<u>6,492,831.45</u>
<u>Disbursements</u>				
Commissions on Assessments	82,625.88	15,911.51	31,303.29	129,840.68
Commissions on Collections	82,625.88	15,911.51	31,303.29	129,840.68
Salary - Revenue Commissioner	33,119.24	6,333.62	12,591.67	52,044.53
Salary - Supernumerary Official	13,647.61	2,609.93	5,188.71	21,446.25
Reappraisal Budget	176,822.34	33,836.53	67,205.27	277,864.14
Operating Budget	104,211.41	19,929.06	39,620.33	163,760.80
Sub-Total	493,052.36	94,532.16	187,212.56	774,797.08
Remittances	3,638,749.21	701,144.24	1,378,140.92	5,718,034.37
Total	<u>\$ 4,131,801.57</u>	<u>\$ 795,676.40</u>	<u>\$ 1,565,353.48</u>	<u>\$ 6,492,831.45</u>

Municipal Ad Valorem Tax Collections and Distribution***Regular Assessments: October 1, 2019 through September 30, 2020******Regular Collections: July 29, 2020 through June 9, 2021******Other Collections: July 1, 2020 through June 30, 2021***

	Cedar Bluff	Centre	Gaylesville	Leesburg	Sand Rock	Total Municipal Taxes
Millage Rates	5.0 Mills	5.0 Mills	5.0 Mills	5.0 Mills	5.0 Mills	
Net Valuations	20,558,670	42,409,460	1,268,170	31,514,630	3,985,350	
Net Taxes Collected/Amount for Disbursements	\$ 102,793.34	\$ 212,047.31	\$ 6,340.87	\$ 157,573.15	\$ 19,926.73	\$ 498,681.40
<u>Disbursements</u>						
Commissions on Assessments	1,637.40	3,378.36	100.84	2,484.88	319.25	7,920.73
Commissions on Collections	1,637.40	3,378.36	100.84	2,484.88	319.25	7,920.73
Salary - Revenue Commissioner	829.86	1,712.47	51.53	1,325.07	157.13	4,076.06
Reappraisal Budget	4,486.47	9,247.03	278.41	7,145.97	849.81	22,007.69
Operating Budget	2,611.18	5,388.38	162.15	4,169.40	494.40	12,825.51
Sub-Total	11,202.31	23,104.60	693.77	17,610.20	2,139.84	54,750.72
Remittances	91,591.03	188,942.71	5,647.10	139,962.95	17,786.89	443,930.68
Total	\$ 102,793.34	\$ 212,047.31	\$ 6,340.87	\$ 157,573.15	\$ 19,926.73	\$ 498,681.40

Distribution of Fees and Other Collections***Regular Assessments: October 1, 2019 through September 30, 2020******Regular Collections: July 29, 2020 through June 9, 2021******Other Collections: July 1, 2020 through June 30, 2021***

	State	County	Board of Education	Municipalities	Official's and Other	Commissions	Total
<u>Deductions Ad Valorem Taxes</u>							
Commissions on Assessing and Collection	\$	\$	\$	\$	\$	\$ 434,873.36	\$ 434,873.36
Commissions on Forestry Tax						773.98	773.98
Provision for Salary - Revenue Commissioner		95,870.40					95,870.40
Provision for Supernumerary Officials		37,826.16					37,826.16
Provision for Reappraisal Budget		539,562.97					539,562.97
Operating Budget		301,661.17					301,661.17
Final Settlement Mileage		193.76					193.76
Total Deductions from Ad Valorem Taxes		975,114.46				435,647.34	1,410,761.80
<u>Other Fees and Collections</u>							
Interest Earned on Bank Accounts		16.04					16.04
Fees on Collections		9,730.00					9,730.00
Citations and Probate Fees		30.00					30.00
Mail Fees		1,965.00					1,965.00
Printing Fee		55.50					55.50
Alabama Firefighter's Annuity Fund					275.00		275.00
Alabama Association of Rescue Squads					366.00		366.00
Land Redemption from Individuals					40,081.83		40,081.83
Bad Check Service Charge		272.00					272.00
Auction Fee		3,700.00					3,700.00
Auction Origination		3,700.00					3,700.00
Tax Deed Fee		55.00					55.00
Bad Check Redeposit		17.00					17.00
Tax Lien Certificate		925.00					925.00
Redemption Fee		852.50					852.50
Manufactured Home Registrations	1,987.50	5,495.50	1,728.00	519.00	393.00		10,123.00
Amount for Disbursements	1,987.50	1,001,928.00	1,728.00	519.00	41,115.83	435,647.34	1,482,925.67
<u>Disbursements</u>							
Remittances	1,987.50	1,001,911.96	1,728.00	519.00	41,115.83	435,647.34	1,482,909.63
Amounts Due		16.04					16.04
Total	\$ 1,987.50	\$ 1,001,928.00	\$ 1,728.00	\$ 519.00	\$ 41,115.83	\$ 435,647.34	\$ 1,482,925.67

Summary of Ad Valorem Taxes, Acreage Assessment Taxes and Distributions**Regular Assessments: October 1, 2018 through September 30, 2019****Regular Collections: May 30, 2019 through July 28, 2020****Other Collections: July 1, 2019 through June 30, 2020**

	Net Taxes Collected	Other Additions	Commissions and Deductions	Total Taxes Due Agencies	Amounts Remitted To Agencies
<u>Distribution</u>					
<u>State</u>					
<u>Ad Valorem Taxes</u>					
Property	\$ 1,707,901.31	\$	\$ (131,926.92)	\$ 1,575,974.39	\$ (1,575,974.39)
<u>County</u>					
<u>Ad Valorem Taxes</u>					
Property	3,755,583.65	237.49	(254,502.97)	3,501,318.17	(3,501,318.17)
<u>Cherokee County Schools</u>					
<u>Ad Valorem Taxes</u>					
Property	6,424,879.85	387.15	(539,571.49)	5,885,695.51	(5,885,695.51)
<u>Municipal</u>					
<u>Ad Valorem Taxes</u>					
Property	503,187.71		(37,244.84)	465,942.87	(465,942.87)
Sub-Total Ad Valorem	12,391,552.52	624.64	(963,246.22)	11,428,930.94	(11,428,930.94)
<u>Other</u>					
Acreage Assessments	18,975.57	0.21	(759.02)	18,216.76	(18,216.76)
Totals	\$ 12,410,528.09	\$ 624.85	\$ (964,005.24)	\$ 11,447,147.70	\$ (11,447,147.70)

State Ad Valorem Tax Collections and Distribution**Regular Assessments: October 1, 2018 through September 30, 2019****Regular Collections: May 30, 2019 through July 28, 2020****Other Collections: July 1, 2019 through July 30, 2020**

	General	Soldier	School	Total State Taxes
Millage Rates	2.5 Mills	1.0 Mill	3.0 Mills	
Net Valuations	260,042,230	260,042,160	265,917,860	
Net Taxes Collected/Amount for Disbursements	\$ 650,105.58	\$ 260,042.16	\$ 797,753.57	\$ 1,707,901.31
Disbursements				
Commissions on Assessments	7,216.06	5,200.84	15,955.07	28,371.97
Commissions on Collections	7,216.06	5,200.84	15,955.07	28,371.97
Salary - Revenue Commissioner	5,235.62	2,094.25	6,454.36	13,784.23
Salary - Supernumerary Official	2,161.43	864.57	2,664.57	5,690.57
Reappraisal Budget	13,119.98	5,147.58	15,858.06	34,125.62
Operating Budget	8,215.75	3,286.30	10,080.51	21,582.56
Sub-Total	43,164.90	21,794.38	66,967.64	131,926.92
Remittances	606,940.68	238,247.78	730,785.93	1,575,974.39
Total	\$ 650,105.58	\$ 260,042.16	\$ 797,753.57	\$ 1,707,901.31

County Ad Valorem Tax Collections and Distribution**Regular Assessments: October 1, 2018 through September 30, 2019****Regular Collections: May 30, 2019 through July 28, 2020****Other Collections: July 1, 2019 through June 30, 2020**

	General	Road and Bridge	Fire Protection	Rescue Service	Hospital	Total County Taxes
Millage Rates	5.0 Mills	2.5 Mills	1.5 Mills	0.5 Mill	4.0 Mills	
Net Valuations	278,191,380	278,191,330	278,191,530	278,191,600	278,191,340	
Net Taxes Collected	\$ 1,390,956.88	\$ 695,478.32	\$ 417,287.30	\$ 139,095.80	\$ 1,112,765.35	\$ 3,755,583.65
Other Additions	87.98	43.97	26.39	8.79	70.36	237.49
Amount for Disbursements	1,391,044.86	695,522.29	417,313.69	139,104.59	1,112,835.71	3,755,821.14
Disbursements						
Commissions on Assessments	14,624.57	13,909.57			22,255.31	50,789.45
Commissions on Collections	14,624.57	13,909.57			22,255.31	50,789.45
Salary - Revenue Commissioner	11,215.37	5,607.69			8,972.31	25,795.37
Salary - Supernumerary Official	4,630.08	2,315.04			3,704.06	10,649.18
Reappraisal Update	28,133.45	13,757.28	9,068.28	3,022.68	22,048.58	76,030.27
Operating Budget	17,586.55	8,793.34			14,069.36	40,449.25
Sub-Total	90,814.59	58,292.49	9,068.28	3,022.68	93,304.93	254,502.97
Remittances	1,300,230.27	637,229.80	408,245.41	136,081.91	1,019,530.78	3,501,318.17
Total	\$ 1,391,044.86	\$ 695,522.29	\$ 417,313.69	\$ 139,104.59	\$ 1,112,835.71	\$ 3,755,821.14

County School Ad Valorem Tax Collections and Distribution
Regular Assessments: October 1, 2018 through September 30, 2019
Regular Collections: May 30, 2019 through July 28, 2020
Other Collections: July 1, 2019 through June 30, 2020

	County-Wide	District #1	District #2	Total County School Taxes
Millage Rates	14.0 Mills	8.0 Mills	8.0 Mills	
Net Valuations	292,039,970	97,735,390	194,304,640	
Net Taxes Collected	\$ 4,088,559.60	\$ 781,883.11	\$ 1,554,437.14	\$ 6,424,879.85
Other Additions	246.38		140.77	387.15
Amount for Disbursements	4,088,805.98	781,883.11	1,554,577.91	6,425,267.00
<u>Disbursements</u>				
Commissions on Assessments	81,771.19	15,637.66	31,088.74	128,497.59
Commissions on Collections	81,771.19	15,637.66	31,088.74	128,497.59
Salary - Revenue Commissioner	33,120.43	6,168.57	12,757.40	52,046.40
Salary - Supernumerary Official	13,673.18	2,546.58	5,266.66	21,486.42
Reappraisal Budget	81,338.91	15,133.53	31,345.78	127,818.22
Operating Budget	51,688.83	9,876.25	19,660.19	81,225.27
Sub-Total	343,363.73	65,000.25	131,207.51	539,571.49
Remittances	3,745,442.25	716,882.86	1,423,370.40	5,885,695.51
Total	\$ 4,088,805.98	\$ 781,883.11	\$ 1,554,577.91	\$ 6,425,267.00

Municipal Ad Valorem Tax Collections and Distribution***Regular Assessments: October 1, 2018 through September 30, 2019******Regular Collections: May 30, 2019 through July 28, 2020******Other Collections: July 1, 2019 through June 30, 2020***

	Cedar Bluff	Centre	Gaylesville	Leesburg	Sand Rock	Total Municipal Taxes
Millage Rates	5.0 Mills	5.0 Mills	5.0 Mills	5.0 Mills	5.0 Mills	
Net Valuations	20,489,070	42,280,820	1,272,370	32,715,870	3,879,410	
Net Taxes Collected/Amount for Disbursements	\$ 102,445.36	\$ 211,404.12	\$ 6,361.85	\$ 163,579.33	\$ 19,397.05	\$ 503,187.71
<u>Disbursements</u>						
Commissions on Assessments	1,633.65	3,364.96	101.17	2,611.19	309.42	8,020.39
Commissions on Collections	1,633.65	3,364.96	101.17	2,611.19	309.42	8,020.39
Salary - Revenue Commissioner	814.12	1,764.06	49.69	1,464.63	151.90	4,244.40
Reappraisal Budget	2,032.44	4,405.64	124.28	3,640.09	378.55	10,581.00
Operating Budget	1,296.29	2,694.34	81.40	2,061.53	245.10	6,378.66
Sub-Total	7,410.15	15,593.96	457.71	12,388.63	1,394.39	37,244.84
Remittances	95,035.21	195,810.16	5,904.14	151,190.70	18,002.66	465,942.87
Total	\$ 102,445.36	\$ 211,404.12	\$ 6,361.85	\$ 163,579.33	\$ 19,397.05	\$ 503,187.71

Distribution of Fees and Other Collections***Regular Assessments: October 1, 2018 through September 30, 2019******Regular Collections: May 30, 2019 through July 28, 2020******Other Collections: July 1, 2019 through June 30, 2020***

	State	County	Board of Education	Municipalities	Official's and Other	Commissions	Total
<u>Deductions from Ad Valorem Taxes</u>							
Commissions on Assessing and Collection	\$	\$	\$	\$	\$	\$ 431,358.80	\$ 431,358.80
Commissions on Forestry Tax						759.02	759.02
Provision for Salary - Revenue Commissioner		95,870.40					95,870.40
Provision for Supernumerary Officials		37,826.17					37,826.17
Provision for Reappraisal Budget		248,555.11					248,555.11
Operating Budget		149,635.74					149,635.74
Total Deductions from Ad Valorem Taxes		531,887.42				432,117.82	964,005.24
<u>Other Fees and Collections</u>							
Interest Earned on Bank Accounts		19.79					19.79
Fees on Collections		10,060.00					10,060.00
Citations and Probate Fees		80.00					80.00
Mail Fees		3,905.00					3,905.00
Printing Fee		146.00					146.00
Alabama Firefighter's Annuity Fund					210.00		210.00
Alabama Association of Rescue Squads					267.00		267.00
Individual Land Redemptions					17,267.36		17,267.36
Bad Check Service Charge		240.00					240.00
Auction Fee		2,880.00					2,880.00
Auction Origination		2,880.00					2,880.00
Tax Deed		115.00					115.00
Tax Lien Certificate		720.00					720.00
Redemption Fee		1,030.00					1,030.00
Manufactured Home Registrations	2,025.50	5,667.00	1,715.50	620.00	438.00		10,466.00
Amount for Disbursements	2,025.50	559,630.21	1,715.50	620.00	18,182.36	432,117.82	1,014,291.39
<u>Disbursements</u>							
Remittances	2,025.50	559,610.42	1,715.50	620.00	18,182.36	432,117.82	1,014,271.60
Amounts Due		19.79					19.79
Total	\$ 2,025.50	\$ 559,630.21	\$ 1,715.50	\$ 620.00	\$ 18,182.36	\$ 432,117.82	\$ 1,014,291.39

Summary of Ad Valorem Taxes, Acreage Assessment Taxes and Distributions**Regular Assessments: October 1, 2017 through September 30, 2018****Regular Collections: July 10, 2018 through May 29, 2019****Other Collections: July 1, 2018 through June 30, 2019**

	Net Taxes Collected	Commissions and Deductions	Total Taxes Due Agencies	Amounts Remitted To Agencies
<u>Distribution</u>				
<u>State</u>				
<u>Ad Valorem Taxes</u>				
Property	\$ 1,710,706.89	\$ (185,596.97)	\$ 1,525,109.92	\$ (1,525,109.92)
<u>County</u>				
<u>Ad Valorem Taxes</u>				
Property	3,758,123.17	(359,075.98)	3,399,047.19	(3,399,047.19)
<u>Cherokee County Schools</u>				
<u>Ad Valorem Taxes</u>				
Property	6,459,274.55	(745,018.71)	5,714,255.84	(5,714,255.84)
<u>Municipal</u>				
<u>Ad Valorem Taxes</u>				
Property	526,755.61	(53,900.88)	472,854.73	(472,854.73)
Sub-Total Ad Valorem	12,454,860.22	(1,343,592.54)	11,111,267.68	(11,111,267.68)
<u>Other</u>				
Acreage Assessments	18,901.89	(756.08)	18,145.81	(18,145.81)
Totals	<u>\$ 12,473,762.11</u>	<u>\$ (1,344,348.62)</u>	<u>\$ 11,129,413.49</u>	<u>\$ (11,129,413.49)</u>

State Ad Valorem Tax Collections and Distribution**Regular Assessments: October 1, 2017 through September 30, 2018****Regular Collections: July 10, 2018 through May 29, 2019****Other Collections: July 1, 2018 through June 30, 2019**

	General	Soldier	School	Total State Taxes
Millage Rates	2.5 Mills	1.0 Mill	3.0 Mills	
Net Valuations	259,909,070	259,908,980	267,008,410	
Net Taxes Collected/Amount for Disbursements	<u>\$ 649,772.67</u>	<u>\$ 259,908.98</u>	<u>\$ 801,025.24</u>	<u>\$ 1,710,706.89</u>
Disbursements				
Final Settlement Mileage	77.19	30.87	92.62	200.68
Commissions on Assessments	7,212.73	5,198.18	16,020.50	28,431.41
Commissions on Collections	7,212.73	5,198.18	16,020.50	28,431.41
Salary - Revenue Commissioner	5,213.93	2,085.57	6,460.15	13,759.65
Salary - Supernumerary Official	2,150.24	860.09	2,664.18	5,674.51
Reappraisal Budget	17,627.62	6,909.36	21,393.52	45,930.50
Operating Budget	23,936.40	9,574.47	29,657.94	63,168.81
Sub-Total	63,430.84	29,856.72	92,309.41	185,596.97
Remittances	586,341.83	230,052.26	708,715.83	1,525,109.92
Total	<u>\$ 649,772.67</u>	<u>\$ 259,908.98</u>	<u>\$ 801,025.24</u>	<u>\$ 1,710,706.89</u>

County Ad Valorem Tax Collections and Distribution**Regular Assessments: October 1, 2017 through September 30, 2018****Regular Collections: July 10, 2018 through May 29, 2019****Other Collections: July 1, 2018 through June 30, 2019**

	General	Road and Bridge	Fire Protection	Rescue Service	Hospital	Total County Taxes
Millage Rates	5.0 Mills	2.5 Mills	1.5 Mills	0.5 Mill	4.0 Mills	
Net Valuations	278,379,490	278,379,440	278,379,670	278,379,740	278,379,440	
Net Taxes Collected/Amount for Disbursements	\$ 1,391,897.44	\$ 695,948.59	\$ 417,569.50	\$ 139,189.87	\$ 1,113,517.77	\$ 3,758,123.17
Disbursements						
Commissions on Assessments	14,633.97	13,918.97			22,270.36	50,823.30
Commissions on Collections	14,633.97	13,918.97			22,270.36	50,823.30
Salary - Revenue Commissioner	11,174.23	5,587.10			8,939.37	25,700.70
Salary - Supernumerary Official	4,608.28	2,304.13			3,686.61	10,599.02
Reappraisal Update	37,825.97	19,537.61	12,159.65	4,053.11	29,609.24	103,185.58
Operating Budget	51,280.03	25,640.02			41,024.03	117,944.08
Sub-Total	134,156.45	80,906.80	12,159.65	4,053.11	127,799.97	359,075.98
Remittances	1,257,740.99	615,041.79	405,409.85	135,136.76	985,717.80	3,399,047.19
Total	\$ 1,391,897.44	\$ 695,948.59	\$ 417,569.50	\$ 139,189.87	\$ 1,113,517.77	\$ 3,758,123.17

County School Ad Valorem Tax Collections and Distribution
Regular Assessments: October 1, 2017 through September 30, 2018
Regular Collections: July 10, 2018 through May 29, 2019
Other Collections: July 1, 2018 through June 30, 2019

	County-Wide	District #1	District #2	Total County School Taxes
Millage Rates	14.0 Mills	8.0 Mills	8.0 Mills	
Net Valuations	293,603,370	95,694,620	197,908,810	
Net Taxes Collected/Amount for Disbursements	\$ 4,110,447.13	\$ 765,556.94	\$ 1,583,270.48	\$ 6,459,274.55
<u>Disbursements</u>				
Commissions on Assessments	82,208.94	15,311.14	31,665.41	129,185.49
Commissions on Collections	82,208.94	15,311.14	31,665.41	129,185.49
Salary - Revenue Commissioner	33,257.12	6,271.97	12,732.10	52,261.19
Salary - Supernumerary Official	13,715.31	2,586.57	5,250.75	21,552.63
Reappraisal Budget	110,097.63	20,739.50	42,171.65	173,008.78
Operating Budget	152,616.07	28,770.06	58,439.00	239,825.13
Sub-Total	474,104.01	88,990.38	181,924.32	745,018.71
Remittances	3,636,343.12	676,566.56	1,401,346.16	5,714,255.84
Total	\$ 4,110,447.13	\$ 765,556.94	\$ 1,583,270.48	\$ 6,459,274.55

Municipal Ad Valorem Tax Collections and Distribution***Regular Assessments: October 1, 2017 through September 30, 2018******Regular Collections: July 10, 2018 through May 29, 2019******Other Collections: July 1, 2018 through June 30, 2019***

	Cedar Bluff	Centre	Gaylesville	Leesburg	Sand Rock	Total Municipal Taxes
Millage Rates	5.0 Mills	5.0 Mills	5.0 Mills	5.0 Mills	5.0 Mills	
Net Valuations	20,207,450	43,786,050	1,233,380	36,353,970	3,770,270	
Net Taxes Collected/Amount for Disbursements	\$ 101,037.24	\$ 218,930.24	\$ 6,166.91	\$ 181,769.87	\$ 18,851.35	\$ 526,755.61
<u>Disbursements</u>						
Commissions on Assessments	1,630.65	3,538.54	100.05	2,888.52	302.45	8,460.21
Commissions on Collections	1,630.65	3,538.54	100.05	2,888.52	302.45	8,460.21
Salary - Revenue Commissioner	779.91	1,679.33	47.44	1,493.09	149.11	4,148.88
Reappraisal Budget	2,580.47	5,575.79	154.86	4,980.56	494.80	13,786.48
Operating Budget	3,580.58	7,710.70	213.83	6,855.38	684.61	19,045.10
Sub-Total	10,202.26	22,042.90	616.23	19,106.07	1,933.42	53,900.88
Remittances	90,834.98	196,887.34	5,550.68	162,663.80	16,917.93	472,854.73
Total	\$ 101,037.24	\$ 218,930.24	\$ 6,166.91	\$ 181,769.87	\$ 18,851.35	\$ 526,755.61

Distribution of Fees and Other Collections***Regular Assessments: October 1, 2017 through September 30, 2018******Regular Collections: July 10, 2018 through May 29, 2019******Other Collections: July 1, 2018 through June 30, 2019***

	State	County	Board of Education	Municipalities	Official's and Other	Commissions	Total
<u>Deductions from Ad Valorem Taxes</u>							
Commissions on Assessing and Collection	\$	\$	\$	\$	\$	\$ 433,800.82	\$ 433,800.82
Commissions on Forestry Tax						756.08	756.08
Provision for Salary - Revenue Commissioner		95,870.42					95,870.42
Provision for Supernumerary Officials		37,826.16					37,826.16
Provision for Reappraisal Budget		335,911.34					335,911.34
Operating Budget		439,983.12					439,983.12
Final Settlement Mileage		200.68					200.68
Total Deductions from Ad Valorem Taxes		909,791.72				434,556.90	1,344,348.62
<u>Other Fees and Collections</u>							
Interest Earned on Bank Accounts		21.82					21.82
Fees on Collections		10,980.00					10,980.00
Citations and Probate Fees		310.00					310.00
Mail Fees		5,890.00					5,890.00
Printing Fee		569.50					569.50
Alabama Firefighter's Annuity Fund					216.00		216.00
Alabama Association of Rescue Squads					273.00		273.00
Land Redemptions from Individuals					45,226.32		45,226.32
Bad Check Service Charge		169.00					169.00
Auction Fee		2,780.00					2,780.00
Auction Origination		2,780.00					2,780.00
Tax Deed		100.00					100.00
Tax Lien Certificate		685.00					685.00
Redemption Fee		930.00					930.00
Printing of Tax Deed		5.00					5.00
Manufactured Home Registrations	2,189.50	6,104.50	1,897.00	585.00	459.00		11,235.00
Amount for Disbursements	2,189.50	941,116.54	1,897.00	585.00	46,174.32	434,556.90	1,426,519.26
<u>Disbursements</u>							
Remittances	2,189.50	941,094.72	1,897.00	585.00	46,174.32	434,556.90	1,426,497.44
Amounts Due		21.82					21.82
Total	\$ 2,189.50	\$ 941,116.54	\$ 1,897.00	\$ 585.00	\$ 46,174.32	\$ 434,556.90	\$ 1,426,519.26

Summary of Ad Valorem Taxes, Acreage Assessment Taxes and Distributions

Regular Assessments: October 1, 2016 through September 30, 2017

Regular Collections: June 27, 2017 through July 9, 2018

Other Collections: July 1, 2017 through June 30, 2018

	Net Taxes Collected	Other Additions	Commissions and Deductions	Total Taxes Due Agencies	Amounts Remitted To Agencies
<u>Distribution</u>					
<u>State</u>					
<u>Ad Valorem Taxes</u>					
Property	\$ 1,546,987.72	\$	\$ (211,640.81)	\$ 1,335,346.91	\$ (1,335,346.91)
<u>County</u>					
<u>Ad Valorem Taxes</u>					
Property	3,392,072.03		(420,548.67)	2,971,523.36	(2,971,523.36)
<u>Cherokee County Schools</u>					
<u>Ad Valorem Taxes</u>					
Property	5,875,687.78		(843,033.07)	5,032,654.71	(5,032,654.71)
<u>Municipal</u>					
<u>Ad Valorem Taxes</u>					
Property	466,455.28		(60,854.72)	405,600.56	(405,600.56)
Sub-Total Ad Valorem	11,281,202.81		(1,536,077.27)	9,745,125.54	(9,745,125.54)
<u>Other</u>					
Acreage Assessments	18,947.12		(757.88)	18,189.24	(18,189.24)
Totals	\$ 11,300,149.93	\$	\$ (1,536,835.15)	\$ 9,763,314.78	\$ (9,763,314.78)

State Ad Valorem Tax Collections and Distribution**Regular Assessments: October 1, 2016 through September 30, 2017****Regular Collections: June 27, 2017 through July 9, 2018****Other Collections: July 1, 2017 through June 30, 2018**

	General	Soldier	School	Total State Taxes
Millage Rates	2.5 Mills	1.0 Mill	3.0 Mills	
Net Valuations	234,479,420	234,479,410	242,103,260	
Net Taxes Collected/Amount for Disbursements	\$ 586,198.54	\$ 234,479.41	\$ 726,309.77	\$ 1,546,987.72
Disbursements				
Final Settlement Mileage	72.53	29.01	87.03	188.57
Commissions on Assessments	6,576.99	4,689.59	14,526.20	25,792.78
Commissions on Collections	6,576.99	4,689.59	14,526.20	25,792.78
Salary - Revenue Commissioner	5,206.47	2,082.59	6,474.01	13,763.07
Salary - Supernumerary Official	2,146.79	858.72	2,669.44	5,674.95
Reappraisal Budget	36,130.73	14,452.43	44,915.39	95,498.55
Operating Budget	16,996.75	6,798.69	21,134.67	44,930.11
Sub-Total	73,707.25	33,600.62	104,332.94	211,640.81
Remittances	512,491.29	200,878.79	621,976.83	1,335,346.91
Total	\$ 586,198.54	\$ 234,479.41	\$ 726,309.77	\$ 1,546,987.72

County Ad Valorem Tax Collections and Distribution**Regular Assessments: October 1, 2016 through September 30, 2017****Regular Collections: June 27, 2017 through July 9, 2018****Other Collections: July 1, 2017 through June 30, 2018**

	General	Road and Bridge	Fire Protections	Rescue Service	Hospital	Total County Taxes
Millage Rates	5.0 Mills	2.5 Mills	1.5 Mills	0.5 Mill	4.0 Mills	
Net Valuations	251,261,640	251,261,620	251,261,630	251,341,560	251,261,630	
Net Taxes Collected/Amount for Disbursements	\$ 1,256,308.22	\$ 628,154.06	\$ 376,892.44	\$ 125,670.78	\$ 1,005,046.53	\$ 3,392,072.03
Disbursements						
Commissions on Assessments	13,278.08	12,563.08			20,100.93	45,942.09
Commissions on Collections	13,278.08	12,563.08			20,100.93	45,942.09
Salary - Revenue Commissioner	11,142.71	5,571.35			8,914.17	25,628.23
Salary - Supernumerary Official	4,594.49	2,297.25			3,675.60	10,567.34
Reappraisal Update	77,335.36	38,667.68	23,200.19	7,733.40	61,867.87	208,804.50
Operating Budget	36,375.84	18,187.91			29,100.67	83,664.42
Sub-Total	156,004.56	89,850.35	23,200.19	7,733.40	143,760.17	420,548.67
Remittances	1,100,303.66	538,303.71	353,692.25	117,937.38	861,286.36	2,971,523.36
Total	\$ 1,256,308.22	\$ 628,154.06	\$ 376,892.44	\$ 125,670.78	\$ 1,005,046.53	\$ 3,392,072.03

County School Ad Valorem Tax Collections and Distribution
Regular Assessments: October 1, 2016 through September 30, 2017
Regular Collections: June 27, 2017 through July 9, 2018
Other Collections: July 1, 2017 through June 30, 2018

	County-Wide	District #1	District #2	Total County School Taxes
Millage Rates	14.0 Mills	8.0 Mills	8.0 Mills	
Net Valuations	267,076,710	88,144,100	178,932,620	
Net Taxes Collected/Amount for Disbursements	\$ 3,739,073.98	\$ 705,152.81	\$ 1,431,460.99	\$ 5,875,687.78
<u>Disbursements</u>				
Commissions on Assessments	74,781.48	14,103.06	28,629.22	117,513.76
Commissions on Collections	74,781.48	14,103.06	28,629.22	117,513.76
Salary - Revenue Commissioner	33,311.03	6,325.26	12,709.60	52,345.89
Salary - Supernumerary Official	13,735.19	2,608.11	5,240.57	21,583.87
Reappraisal Update	231,121.22	43,903.11	88,166.16	363,190.49
Operating Budget	108,745.21	20,649.07	41,491.02	170,885.30
Sub-Total	536,475.61	101,691.67	204,865.79	843,033.07
Remittances	3,202,598.37	603,461.14	1,226,595.20	5,032,654.71
Total	\$ 3,739,073.98	\$ 705,152.81	\$ 1,431,460.99	\$ 5,875,687.78

Municipal Ad Valorem Tax Collections and Distribution***Regular Assessments: October 1, 2016 through September 30, 2017******Regular Collections: June 27, 2017 through July 9, 2018******Other Collections: July 1, 2017 through June 30, 2018***

	Cedar Bluff	Centre	Gaylesville	Leesburg	Sand Rock	Total Municipal Taxes
Millage Rates	5.0 Mills	5.0 Mills	5.0 Mills	5.0 Mills	5.0 Mills	
Net Valuations	17,536,940	37,761,120	1,066,770	33,573,330	3,352,900	
Net Taxes Collected/Amount for Disbursements	\$ 87,684.70	\$ 188,805.59	\$ 5,333.84	\$ 167,866.65	\$ 16,764.50	\$ 466,455.28
<u>Disbursements</u>						
Commissions on Assessments	1,347.59	2,928.81	83.10	2,641.66	259.51	7,260.67
Commissions on Collections	1,347.59	2,928.81	83.10	2,641.66	259.51	7,260.67
Salary - Revenue Commissioner	809.60	1,684.44	45.82	1,441.13	152.22	4,133.21
Reappraisal Update	5,636.44	11,758.83	327.91	9,932.00	1,051.96	28,707.14
Operating Budget	2,642.96	5,498.93	149.58	4,704.62	496.94	13,493.03
Sub-Total	11,784.18	24,799.82	689.51	21,361.07	2,220.14	60,854.72
Remittances	75,900.52	164,005.77	4,644.33	146,505.58	14,544.36	405,600.56
Total	\$ 87,684.70	\$ 188,805.59	\$ 5,333.84	\$ 167,866.65	\$ 16,764.50	\$ 466,455.28

Distribution of Fees and Other Collections***Regular Assessments: October 1, 2016 through September 30, 2017******Regular Collections: June 27, 2017 through July 9, 2018******Other Collections: July 1, 2017 through June 30, 2018***

	State	County	Board of Education	Municipalities	Official's and Other	Commissions	Total
<u>Deductions from Ad Valorem Taxes</u>							
Commissions on Assessing and Collection	\$	\$	\$	\$	\$	\$ 393,018.60	\$ 393,018.60
Commissions on Forestry Tax						757.88	757.88
Provision for Salary - Revenue Commissioner		95,870.40					95,870.40
Provision for Supernumerary Officials		37,826.16					37,826.16
Provision for Reappraisal Maintenance		696,200.68					696,200.68
Operating Budget		312,972.86					312,972.86
Final Settlement Mileage		188.57					188.57
Total Deductions from Ad Valorem Taxes		1,143,058.67				393,776.48	1,536,835.15
<u>Other Fees and Collections</u>							
Interest Earned on Bank Accounts		22.86					22.86
Fees on Collections		23,215.00					23,215.00
Citations and Probate Fees		8,665.00					8,665.00
Mail Fees		12,750.00					12,750.00
Advertising		8,296.50					8,296.50
Printing Tax Deed		200.00					200.00
Tax Deed Fee		10.00					10.00
Redemption Fee		237.50					237.50
Alabama Firefighter's Annuity Fund					14.00		14.00
Alabama Association of Rescue Squads					12.00		12.00
Returned Check Fees		240.00					240.00
Individual Land Redemptions					68,257.70		68,257.70
Excess Land Sales		69,430.83					69,430.83
Manufactured Home Registrations	2,333.00	6,514.75	1,979.50	685.50	492.00		12,004.75
Amount for Disbursements	2,333.00	1,272,641.11	1,979.50	685.50	68,775.70	393,776.48	1,740,191.29
<u>Disbursements</u>							
Remittances	2,333.00	1,272,618.25	1,979.50	685.50	68,775.70	393,776.48	1,740,168.43
Amounts Due		22.86					22.86
Total	\$ 2,333.00	\$ 1,272,641.11	\$ 1,979.50	\$ 685.50	\$ 68,775.70	\$ 393,776.48	\$ 1,740,191.29

Summary of Ad Valorem Taxes, Acreage Assessment Taxes and Distributions**Regular Assessments: October 1, 2015 through September 30, 2016****Regular Collections: June 17, 2016 through June 26, 2017****Other Collections: July 1, 2016 through June 30, 2017**

	Net Taxes Collected	Other Additions	Commissions and Deductions	Total Taxes Due Agencies	Amounts Remitted To Agencies
<u>Distribution</u>					
<u>State</u>					
<u>Ad Valorem Taxes</u>					
Property	\$ 1,524,124.69	\$	\$ (196,188.85)	\$ 1,327,935.84	\$ (1,327,935.84)
<u>County</u>					
<u>Ad Valorem Taxes</u>					
Property	3,331,654.34	366.62	(384,229.64)	2,947,791.32	(2,947,791.32)
<u>Cherokee County Schools</u>					
<u>Ad Valorem Taxes</u>					
Property	5,796,792.43	499.76	(782,145.38)	5,015,146.81	(5,015,146.81)
<u>Municipal</u>					
<u>Ad Valorem Taxes</u>					
Property	457,712.28		(53,493.28)	404,219.00	(404,219.00)
Sub-Total Ad Valorem	11,110,283.74	866.38	(1,416,057.15)	9,695,092.97	(9,695,092.97)
<u>Other</u>					
Acreage Assessments	18,931.24		(757.28)	18,173.96	(18,173.96)
Totals	\$ 11,129,214.98	\$ 866.38	\$ (1,416,814.43)	\$ 9,713,266.93	\$ (9,713,266.93)

State Ad Valorem Tax Collections and Distribution**Regular Assessments: October 1, 2015 through September 30, 2016****Regular Collections: June 17, 2016 through June 26, 2017****Other Collections: July 1, 2016 through June 30, 2017**

	General	Soldier	School	Total State Taxes
Millage Rates	2.5 Mills	1.0 Mill	3.0 Mills	
Net Valuations	230,626,290	230,626,050	238,977,640	
Net Taxes Collected/Amount for Disbursements	<u>\$ 576,565.73</u>	<u>\$ 230,626.05</u>	<u>\$ 716,932.91</u>	<u>\$ 1,524,124.69</u>
Disbursements				
Final Settlement Mileage	71.19	28.48	85.44	185.11
Commissions on Assessments	6,480.66	4,612.52	14,338.66	25,431.84
Commissions on Collections	6,480.66	4,612.52	14,338.66	25,431.84
Salary - Revenue Commissioner	5,232.36	2,092.94	6,516.45	13,841.75
Salary - Supernumerary Official	2,151.62	860.65	2,679.66	5,691.93
Reappraisal Budget	29,071.40	11,628.34	36,206.84	76,906.58
Operating Budget	18,409.14	7,363.64	22,927.02	48,699.80
Sub-Total	<u>67,897.03</u>	<u>31,199.09</u>	<u>97,092.73</u>	<u>196,188.85</u>
Remittances	508,668.70	199,426.96	619,840.18	1,327,935.84
Total	<u>\$ 576,565.73</u>	<u>\$ 230,626.05</u>	<u>\$ 716,932.91</u>	<u>\$ 1,524,124.69</u>

County Ad Valorem Tax Collections and Distribution**Regular Assessments: October 1, 2015 through September 30, 2016****Regular Collections: June 17, 2016 through June 26, 2017****Other Collections: July 1, 2016 through June 30, 2017**

	General	Road and Bridge	Fire Protection	Rescue Service	Hospital	Total County Taxes
Millage Rates	5.0 Mills	2.5 Mills	1.5 Mills	0.5 Mill	4.0 Mills	
Net Valuations	246,789,200	246,789,010	246,788,850	246,791,680	246,789,170	
Net Taxes Collected	\$ 1,233,946.02	\$ 616,972.53	\$ 370,183.27	\$ 123,395.84	\$ 987,156.68	\$ 3,331,654.34
Other Additions	173.56	56.79	34.07	11.35	90.85	366.62
Amount for Disbursements	1,234,119.58	617,029.32	370,217.34	123,407.19	987,247.53	3,332,020.96
Disbursements						
Commissions on Assessments	13,054.46	12,339.45			19,743.13	45,137.04
Commissions on Collections	13,054.46	12,339.45			19,743.13	45,137.04
Salary - Revenue Commissioner	11,160.07	5,580.03			8,928.05	25,668.15
Salary - Supernumerary Official	4,589.18	2,294.59			3,671.35	10,555.12
Reappraisal Update	62,008.46	31,004.25	18,602.66	6,201.07	49,606.91	167,423.35
Operating Budget	39,264.77	19,632.37			31,411.80	90,308.94
Sub-Total	143,131.40	83,190.14	18,602.66	6,201.07	133,104.37	384,229.64
Remittances	1,090,988.18	533,839.18	351,614.68	117,206.12	854,143.16	2,947,791.32
Total	\$ 1,234,119.58	\$ 617,029.32	\$ 370,217.34	\$ 123,407.19	\$ 987,247.53	\$ 3,332,020.96

County School Ad Valorem Tax Collections and Distribution
Regular Assessments: October 1, 2015 through September 30, 2016
Regular Collections: June 17, 2016 through June 26, 2017
Other Collections: July 1, 2016 through June 30, 2017

	County-Wide	District #1	District #2	Total County School Taxes
Millage Rates	14.0 Mills	8.0 Mills	8.0 Mills	
Net Valuations	263,490,620	87,557,530	175,932,940	
Net Taxes Collected	\$ 3,688,868.67	\$ 700,460.25	\$ 1,407,463.51	\$ 5,796,792.43
Other Additions	318.03	112.67	69.06	499.76
Amount for Disbursements	3,689,186.70	700,572.92	1,407,532.57	5,797,292.19
<u>Disbursements</u>				
Commissions on Assessments	73,777.37	14,009.21	28,149.27	115,935.85
Commissions on Collections	73,777.37	14,009.21	28,149.27	115,935.85
Salary - Revenue Commissioner	33,394.13	6,105.17	12,977.18	52,476.48
Salary - Supernumerary Official	13,732.16	2,510.54	5,336.41	21,579.11
Reappraisal Update	185,556.63	33,921.65	72,110.40	291,588.68
Operating Budget	117,491.46	21,479.99	45,657.96	184,629.41
Sub-Total	497,729.12	92,035.77	192,380.49	782,145.38
Remittances	3,191,457.58	608,537.15	1,215,152.08	5,015,146.81
Total	\$ 3,689,186.70	\$ 700,572.92	\$ 1,407,532.57	\$ 5,797,292.19

Municipal Ad Valorem Tax Collections and Distribution***Regular Assessments: October 1, 2015 through September 30, 2016******Regular Collections: June 17, 2016 through June 26, 2017******Other Collections: July 1, 2016 through June 30, 2017***

	Cedar Bluff	Centre	Gaylesville	Leesburg	Sand Rock	Total Municipal Taxes
Millage Rates	5.0 Mills	5.0 Mills	5.0 Mills	5.0 Mills	5.0 Mills	
Net Valuations	17,930,960	37,307,060	1,014,840	31,918,140	3,371,460	
Net Taxes Collected/Amount for Disbursements	\$ 89,654.82	\$ 186,535.30	\$ 5,074.18	\$ 159,590.68	\$ 16,857.30	\$ 457,712.28
<u>Disbursements</u>						
Commissions on Assessments	1,439.97	2,863.74	78.86	2,528.22	270.50	7,181.29
Commissions on Collections	1,439.97	2,863.74	78.86	2,528.22	270.50	7,181.29
Salary - Revenue Commissioner	722.22	1,630.57	44.69	1,350.65	135.89	3,884.02
Reappraisal Update	4,003.41	9,066.62	248.65	7,507.30	755.41	21,581.39
Operating Budget	2,541.02	5,736.88	157.24	4,752.04	478.11	13,665.29
Sub-Total	10,146.59	22,161.55	608.30	18,666.43	1,910.41	53,493.28
Remittances	79,508.23	164,373.75	4,465.88	140,924.25	14,946.89	404,219.00
Total	\$ 89,654.82	\$ 186,535.30	\$ 5,074.18	\$ 159,590.68	\$ 16,857.30	\$ 457,712.28

Distribution of Fees and Other Collections***Regular Assessments: October 1, 2015 through September 30, 2016******Regular Collections: June 17, 2016 through June 26, 2017******Other Collections: July 1, 2016 through June 30, 2017***

	State	County	Board of Education	Municipalities	Official's and Other	Commissions	Total
<u>Deductions from Ad Valorem Taxes</u>							
Commissions on Assessing and Collection	\$	\$	\$	\$	\$	\$ 387,372.04	\$ 387,372.04
Commissions on Forestry Tax						757.28	757.28
Provision for Salary - Revenue Commissioner		95,870.40					95,870.40
Provision for Supernumerary Officials		37,826.16					37,826.16
Provision for Reappraisal Maintenance		557,500.00					557,500.00
Operating Budget		337,303.44					337,303.44
Final Settlement Mileage		185.11					185.11
Total Deductions from Ad Valorem Taxes		1,028,685.11				388,129.32	1,416,814.43
<u>Other Fees and Collections</u>							
Interest Earned on Bank Accounts		23.89					23.89
Fees on Collections		14,517.78					14,517.78
Citations and Probate Fees		4,870.00					4,870.00
Mail Fees		9,998.96					9,998.96
Advertising		5,560.50					5,560.50
Alabama Firefighter's Annuity Fund					55.00		55.00
Alabama Association of Rescue Squads					60.00		60.00
Returned Check Fees		3.00					3.00
Individual Land Redemptions					57,826.70		57,826.70
Excess Land Sales		35,758.53					35,758.53
Manufactured Home Registrations	2,609.38	7,445.75	2,609.37	203.00	548.00		13,415.50
Amount for Disbursements	2,609.38	1,106,863.52	2,609.37	203.00	58,489.70	388,129.32	1,558,904.29
<u>Disbursements</u>							
Remittances	2,609.38	1,106,839.63	2,609.37	203.00	58,489.70	388,129.32	1,558,880.40
Amounts Due		23.89					23.89
Total	\$ 2,609.38	\$ 1,106,863.52	\$ 2,609.37	\$ 203.00	\$ 58,489.70	\$ 388,129.32	\$ 1,558,904.29

Rates of Taxation
October 1, 2015 through September 30, 2020

State Taxes

State taxes were assessed as provided by the *Code of Alabama 1975*, Section 40-8-3, as follows:

General	2.5 Mills
Soldier	1.0 Mill
School	3.0 Mills

County Taxes

The County Commission levied taxes for county purposes as follows:

General	5.0 Mills
Road and Bridge	2.5 Mills
Hospital	4.0 Mills
Fire Protection	1.5 Mills
Rescue Service	0.5 Mill
County-Wide School	14.0 Mills
District #1 School	8.0 Mills
District #2 School	8.0 Mills

Municipal Taxes

Municipal taxes were assessed at the previous year's rates as follows:

Cedar Bluff	5.0 Mills
Centre	5.0 Mills
Gaylesville	5.0 Mills
Leesburg	5.0 Mills
Sand Rock	5.0 Mills

Timber Tax

Timber taxes were assessed at 10 cents per acre of forestland as provided by the *Code of Alabama 1975*, Section 9-13-193.

Manufactured Home Trust Fund
Summary of Receipts, Disbursements and Balance
July 1, 2016 through June 30, 2021

	Manufactured Home Trust Fund
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<u>Receipts</u>	
Manufactured Home Fees	\$ 2,330.00
Total Receipts	<u>2,330.00</u>
<u>Disbursements</u>	
Furniture and Equipment	<u>6,557.32</u>
Total Disbursements	<u>6,557.32</u>
Excess of Receipts Over/(Under) Disbursements	(4,227.32)
Balance - July 1, 2016	<u>17,295.56</u>
Balance - June 30, 2021	<u><u>\$ 13,068.24</u></u>